

# Exhibit 9

<b>Defendant</b>	<b>Offense Description/Loss</b>	<b>GL</b>	<b>Sentence</b>
<p>Anthony Lucidonio, Sr. 84 years old</p> <p>Nicholas Lucidonio 57 years old E. D. Pa. 20-CR-211 (GAM)</p>	<p>Defendants owned and operated Tony Luke's, a cheesesteak and sandwich restaurant in South Philadelphia. From 2006 to 2016, the defendants hid from the IRS more than \$8 million in cash receipts, provided inaccurate information to their accountant, paid employees in cash, and filed false income tax returns. They caused a \$1.3 million tax loss.</p>	<p>Anthony – 37-46 months</p> <p>Nicholas – 24-30 months</p>	<p>20 months each</p>
<p>Mark Gyetvay M.D. FL. 21-CR-0083 (JNE-NDM)</p> <p>66 years old</p>	<p>Defendant, CFO of major Russian energy company and former PWC partner, hid \$97 million in Swiss bank accounts and failed to report over \$45 million of income. Defendant also made false filing in IRS disclosure program claiming that failure to report income and assets was non-willful. Convicted at trial of false statement, FBAR, and failure-to-file charges.</p>	<p>97-121 months</p>	<p>86 months</p>
<p>Scott Flynn D. MN. 16-CR-347 (ADM-KMM)</p> <p>57 years old</p>	<p>Defendant evaded assessment of income between 2005-2015 by hiding from the IRS—through foreign nominees—his receipt of millions of dollars of share-based compensation generated through corporate reverse-merger transactions. Total tax loss was approximately \$4.2 million, and restitution ordered by court totaled \$5.2 million.</p>	<p>87-96 months</p>	<p>87 months</p>
<p>Randal Brinkman D. MN. 18-CR-230 (JNE-DTS)</p> <p>61 years old</p>	<p>Business owner defendant convicted at trial of six counts of tax evasion based on multi-year scheme to evade payment of previously acknowledged tax debt. Total tax loss was approximately \$945,000.</p>	<p>37-46 Months</p>	<p>46 months</p>
<p>Augustin Delusma M.D. FL. 18-CR-159 (TPB-NPM)</p> <p>58 years old</p>	<p>Defendant tax preparer convicted at trial of preparing over 600 false tax returns on behalf of clients. Defendant also falsely under-reported personal income from tax prep business. Total tax loss was over \$2.17 million.</p>	<p>97-121 months</p>	<p>97 months</p>

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Stephen Donaldson M.D. FL. 13-CR-237 (SDM-MAP)  72 years old	Together with conspirator Duane Crithfield, defendant convicted at trial of orchestrating offshore tax shelter scheme that generated millions of dollars of fraudulent tax benefits for clients. Intended tax loss in excess of \$9.5 million. Restitution of approximately \$4.2 million owed to IRS.	97-121 months	76 months
Duane Crithfield M.D. FL. 13-CR-237 (SDM-MAP)  70 years old	Together with conspirator Stephen Donaldson, defendant convicted at trial of orchestrating offshore tax shelter scheme that generated millions of dollars of fraudulent tax benefits for clients. Intended tax loss in excess of \$9.5 million. Restitution of approximately \$4.2 million owed to IRS.	97-121 months	54 months
Stimphill Luckner M.D. FL. 18-CR-185 (SDM)  55 years old	Defendant, Pastor of Church, operated tax preparation service that prepared numerous false tax returns for clients, resulting in tax loss in excess of \$11 million.	57-71 months	57 months
Harald Joachim von der Goltz S.D.N.Y. 18-CR-693 (RMB)  83 years old	U.S. LPR who worked in venture capital who, from approximately 1999 to 2017, evaded income taxes by using the services of Mossack Fonseca (the “Panama Papers” law firm). Defendant held assets he had inherited from his foreign father in a series of trusts, holding foundations, and shell companies at banks located in Switzerland, Panama, and elsewhere, and falsely reported to the banks and the IRS that those assets were held by his foreign, elderly mother. Tax loss was approximately \$3.5 million.	87-108 months	48 months (during COVID)
Richard Gaffey S.D.N.Y. 18-CR-693 (RMB)  76 years old	Longtime accountant to von der Goltz (above), who assisted von der Goltz in creating and managing a series of trusts, holding foundations, and shell companies at banks located in Switzerland, Panama, and elsewhere, and falsely reported to the banks and the IRS that those assets were held by von der Goltz’s foreign, elderly mother. Tax loss was approximately \$3.5 million.	94-111 months	39 months (during COVID)

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Francis J. O'Reilly S.D.N.Y. 19 Cr. 882 (KMK)  62 years old	Defendant, a self-employed attorney with no criminal history, engaged in a long-running tax fraud scheme whereby he failed to pay over payroll taxes for his employees over the course of approximately two decades and committed personal tax evasion, including by withdrawing unreported funds from his attorney trust account over the course of multiple years. The scheme resulted in a tax loss of more than \$800,000, including certain penalties and interest.	24-30 months	18 months (during COVID)
Lewis Stahl S.D.N.Y. 18-CR-694 (RA)  62 years old	Owner of a medical software company who, between 2010 and 2014, evaded taxes on over \$21 million in business income. Defendant did not timely file any tax returns for 2010 through 2014. In 2015, following contact from the IRS, he filed materially false returns for 2010-2014 that did not report his business income from the medical software company. Tax loss between \$3.5 million and \$9.5 million.	37-46 months	30 months
Mary Boone S.D.N.Y. 18-CR-634 (AKH)  67 years old	Defendant, art gallery owner with no prior criminal history, subscribed to false tax returns as part of a tax fraud scheme that caused a tax loss of over \$3 million. Defendant fraudulently characterized personal expenses as tax-deductible business expenses, and fraudulently reported that the gallery incurred business losses.	30-37 months	30 months
Joseph Ciccarella S.D.N.Y. 16-CR-738 (AKH)  54 years old	Owner of construction company diverted \$1.6 million of checks from company and caused checks to be cashed at check cashers, using the cash for cash payroll and personal purposes. Tax loss between \$250,000 and \$550,000.	18-24 months	18 months
Joseph Scali S.D.N.Y. 16-Cr-466 (NSR)  69 years old	Attorney embezzled \$850,000 from his attorney trust account that held third party funds from an uncompleted real estate transaction, and hid his attorney trust account records from the IRS. Defendant's conduct resulted an overall loss of over \$1.5 million to individual victims and the IRS.	97-121 months	84 months

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<p>Morris Zukerman S.D.N.Y 16-CR-194 (AT)</p> <p>74 years old</p>	<p>Owner of energy investment company evaded corporate income taxes in connection with \$120 million sale of oil products company. Defendant also created millions of dollars of false deductions on personal returns for himself and family members; evaded millions of dollars of state sales and use taxes; and defrauded IRS at three audits. Total tax loss over \$45 million.</p>	<p>70-87 months</p>	<p>70 months</p>
<p>Jack A. Ventola D. Mass. 15-Cr.-10356- DPW</p> <p>72 years old</p>	<p>Defendant pleaded guilty to seven counts of filing tax returns that falsely failed to report \$2.9 million in income illicitly diverted from a series of seafood companies, resulting in tax deficiency of \$1.07 million.</p>	<p>37-46 months</p>	<p>24 months</p>
<p>Winston Shrout, D. Or. 15-CR-438 (REJ)</p> <p>70 years old</p>	<p>Defendant, a tax defier, created billions of dollars of fictitious “International Bills of Exchange” and other fictitious obligations on behalf of himself and others, for submission to financial institutions and the IRS. Defendant also failed to file his own 2009-2014 tax returns, despite receiving taxable pension benefits and earning hundreds of thousands of dollars teaching others to use fake financial instruments to pay off debts, including federal taxes.</p>	<p>262-327 months</p>	<p>120 months</p>
<p>Vernon Smith 13-cr-322 D. Md</p> <p>61 years old</p>	<p>Defendant was a business owner who defrauded Small Business Administration of \$7 million and evaded taxes on illicit gains. Tax loss approximately \$840,000.</p>	<p>51-60 months</p>	<p>42 months</p>
<p>Paul Wrubleski S.D. Fla. 12-CR-60297</p> <p>65 years old</p>	<p>Defendant tax protester engaged in a decade of obstructive conduct to avoid paying over \$190,000 in taxes, interest, and penalties.</p>	<p>51-63 months</p>	<p>55 months</p>

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Glenn Unger N.D.N.Y. 12-CR-579  62 years old	Defendant tax protester filed or caused other to file false returns seeking more than \$36 million in false refunds from the IRS.	70-87 months	60 months
David Gilmartin S.D.N.Y 12-CR-287 (MGC)  70 years old	Defendant, a Ph.D. economist and tax defier, evaded taxes and failed to file federal and state tax returns for over 20 years. Tax loss was approximately \$1.7 million.	57-71 months	48 months
Dorothea Joling D. Or. 11-CR-60131  73 years old	Defendant, along with her husband, engaged in a complex scheme of tax evasion over the course of two decades to evade more than \$1.2 million in federal income taxes.	51-63 months	48 months
Ronald Joling, D. Or. 11-CR-60131  71 years old	Codefendant with Dorothea Joling, above.	78-97 months	97 months
Mario Placencia C.D. Cal. CR-11-00289-SJO  71 years old	Defendant tax preparer fraudulently claimed deductions, creating and submitting fake documentation, to obtain greater returns for his clients.	70-87 months	60 months
Timothy Murphy C.D. Cal. 11-CR-137  70 years old	Defendant was convicted of violating 18 U.S.C. 1341 in connection with investment fraud scheme netting approximately \$2.9 million and victimizing more than ten people.	97-121 months	97 months

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<p>Jimmy Duane Ross E.D. Tenn. 11-CR-32</p> <p>76 years old</p>	<p>After winning a monetary award of \$840,000 after a dispute with a former employer, defendant failed to pay the full amount of income tax due, filed a false mortgage and a false lien, dealt extensively in cash, and directed funds to an offshore account.</p>	<p>57-71 months</p>	<p>51 months</p>
<p>Matthew Bender E.D. Mich. 10-CR-20084</p> <p>68 years old</p>	<p>Defendant tax preparer filed false tax returns for clients, failed to report his income from tax return business, and failed to appear in court as ordered. Total tax loss was approximately \$5.6 million.</p>	<p>78-97 months</p>	<p>48 months</p>
<p>Andrew Chance D. Md. 10-cr-760</p> <p>66 years old</p>	<p>Defendant, a so-called sovereign citizen tax protestor, was convicted of procuring retaliatory liens in violation of 18 U.S.C. 1521 and of making a false/fraudulent claims in violation of 18 U.S.C. 287.</p>	<p>57-71 months</p>	<p>65 months</p>
<p>Davis Jackson S.D.N.Y. 10-CR-298 (CM)</p> <p>57 years old</p>	<p>Defendant tax preparer used a variety of deceptive practices—including claiming deceased children as dependents—as part of a scheme to prepare false tax returns. Tax loss was approximately \$1 million.</p>	<p>63-78 months</p>	<p>63 months</p>
<p>Irvin Catlett D. Md 10-CR-101</p> <p>64 years old</p>	<p>Defendant filed 275 fraudulent tax returns reporting over \$22 million in false Schedule E losses, resulting in a federal tax loss of \$3.8 million.</p>	<p>188-235 months</p>	<p>210 months</p>
<p>Paul Daugerdas S.D.N.Y. 09-CR-581 (WHP)</p> <p>63 years old</p>	<p>Lawyer/CPA devised, sold, and implemented fraudulent tax shelter transactions, together with accountants and other lawyers. Defendant also personally used shelters to pay no taxes on \$90 million of income. Tax loss was approximately \$1.7 billion.</p>	<p>Life (capped at 696 month statutory maximum)</p>	<p>180 months</p>

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Lester Morrison S.D.N.Y. 09-CR-360  61 years old	Defendant filed thousands of false returns through a tax preparation business resulting in more than \$28 million in fraudulent refunds.	87-96 months	72 months
Paulette Bullock S.D.N.Y. 09-CR-360	Codefendant with Lester Morrison, above.	63-78 months	60 months
Michael Parker S.D. Ohio 09-CR-00173  65 years old	Defendant earned millions by participating in a conspiracy to deprive the U.S. Treasury of tens of millions of lawfully owed taxes owed by his clients and associates.	70-87 months	54 months
Allan Taguay D.D.C. 08-CR-271  67 years old	Defendant was a member of a purported Christian ministry that promoted and sold tax defiance schemes to thousands of customers.	188-235 months	120 months
Gary Lambert S.D. Tex. 4:07CR00114-4  65 years old	Defendant, the CFO of a security company, failed to pay employment taxes, causing a tax loss of approximately \$2.4 million.	63-78 months	51 months
Richard Josephberg S.D.N.Y. 04-CR-1002 (CLB)  60 years old	Investment banker defendant evaded payment of debt stemming from tax shelter transactions, and evaded assessment of personal income taxes and nanny taxes. Defendant also committed health care fraud by falsely including wife on corporate insurance policy. Tax loss was approximately \$17.4 million.	78-97 months	50 months
Michael O'Donnell S.D.N.Y. 02-CR-411 (CM) 59 years old	Defendant was an airline pilot who failed to file returns and pay taxes over eight-year period. Tax loss was ~\$353,000.	30-37 months	37 months



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<p>Salvatore Arena S.D.N.Y. 19-CR-465 (KPF)</p> <p>47 years old</p>	<p>Defendant purported to offer tax services, including the preparation and payment of taxes, to clients of a Manhattan accounting firm. Instead of making tax payments on behalf of those clients, he diverted client funds for his own use. The defendant executed this scheme in two primary ways – first, by diverting tax pre-payments to his own tax account and later claiming illegitimate refunds; and second, by misappropriating tax payments clients wired into a bank accounts set of for shell companies he controlled. In all, the defendant sole approximately \$780,000 in tax payments from taxpayers.</p>	51–63 months	42 months
<p>John McKinney S.D. IL. 680 F.3d 432 (7th Cir. 2012)</p>	<p>Owner of hauling company evaded payment of over \$1 million in income taxes owed to IRS by diverting income to nominee entities and thwarting IRS collection efforts.</p>	51-63 months	57 months
<p>Darryl Sharpton S.D. FL. 18-cr-20289-CMA</p> <p>61 years old</p>	<p>CPA pleaded guilty to tax evasion offense based on evasion of payment of income and employment tax obligations over multi-year period and failure to file returns for certain years. Total tax loss was approximately \$2.25 million.</p>	33-41 months	39 months
<p>David Franklin S.D. IN I 6-cr-03 5-TWP</p> <p>44 years old</p>	<p>Owner of tax preparation business oversaw preparation of hundreds of tax returns containing false Schedules C, resulting in claiming of false Earned Income Tax Credits. The tax loss was approximately \$1.5 million.</p>	46-57 months	48 months
<p>Diane Kroupa D. MN. 16-cr-84 WMW</p> <p>61 years old</p>	<p>U.S. Tax Court Judge pleaded guilty to conspiring, over multi-year period, to evade assessment and computation of income taxes by deducting personal expenses as business expenses, failing to report income, and defrauding IRS during audits. Total tax loss was approximately \$450,000.</p>	30-37 months	34 months
<p>John Raschella N.D.OH. 1 5-cr-244-DAP</p>	<p>Insurance salesman convicted at trial of fifteen counts of willful failure to pay taxes and failing to file returns. Defendant used nominee entities to thwart IRS collection activities and evade payment of taxes. Total tax loss was approximately \$575,000.</p>	41-51 months	37 months

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Michael Thiel E.D.LA. 16-Cr.-191 MLCF  66 years old	Louisiana attorney who pleaded guilty to engaging in multi-year scheme to evade payment of \$1 million of income and employment taxes, through use of attorney IOL TA account to fund lifestyle and avoid IRS collection efforts.	24-30 months	30 months
Lorenzo Stewart C.D. IL. 2:15-CR-20012-SEM-DGB  49 years old	Defendant, who operated construction business and received millions in contract work, evaded taxes by placing his business income on the tax returns of one of his employees, underreported corporate gross receipts, and deducted numerous personal expenses (including the construction of the subject's personal residence). Tax loss: \$1,122,074	30-37 months	30 months
Scott Cole S.D. Ind. 18 Cr. 0006 (JMS)  67 years old	Defendant, an attorney and tax preparer, evaded payment of \$1.3 million tax debt determined in Tax Court litigation, and also filed false tax returns for more recent years for himself and clients of tax prep business.	37-46 months	30 months
Jeffrey Stein S.D.N.Y. 15-CR-195 (DLC)  58 years old	Defendant was physician who created phony Schedule C expenses and then provided false documentation to IRS during two separate audits.	18-24 months	18 months
Richard Josephberg S.D.N.Y. 18 Cr. 650 (RJS)  64 years old	Defendant, investment banker, evaded \$1.275 million income taxes by fraudulently reported commission income (ordinary income) as a long-term capital gain, and evading assessment of taxes during additional tax years.	41-51 months	42 months
Michael Little S.D.N.Y. 12 Cr. 647 (PKC)  68 years old	The defendant, a U.K. attorney also barred in New York State, assisted the widow and children of a wealthy American businessman to hide millions of dollars of inheritance funds offshore to avoid the reporting of the funds in an estate tax return, and helped funnel the funds back onshore for their use without detection. The defendant also failed to file his own U.S. tax returns, despite living and earning substantial income in the U.S. for several years. The defendant tried to cover up the estate tax evasion scheme	121-151 months	20 months

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	through the filing of a number of false returns, and lied (and thereby obstructed justice) during his trial testimony. The total tax loss was approximately \$4.3 million.		
David Smith S.D.N.Y. 07 Cr. 453 (SHS)  63 years old	The defendant was a direct and substantial participant in a massive conspiracy to deceive the IRS about the true characteristics of two tax shelters that were used by wealthy individuals, including the defendant himself, to avoid paying taxes. The defendant personally sheltered approximately \$18.4 million of his own income, using sham transactions and an overseas entity and overseas accounts to personally avoid paying more than \$7.7 million in taxes. The defendant, who was extradited from Canada approximately ten years after he was indicted, ultimately pled guilty to filing a false return, which limited his exposure to 36 months' imprisonment, which was the sentence received by his most similarly situated co-defendant. The tax loss was over \$100 million.	36 months	36 months
Michael Gyure S.D.N.Y. 19 Cr. 16 (NRB)  51 years old	Defendant, the Executive Director of the Friar's Club, subscribed to false tax returns omitting the considerable benefits he received in expenses paid by the Friar's Club, as well as forgiven loans issued by the Club, resulting in a tax loss of approximately \$157,000.	12-18 months	Time Served (1 day)
Lacey Doyle S.D.N.Y. 16 Cr. 506 (ALC)  61 years old	Defendant, an art dealer, subscribed to false tax returns failing to report income from a family foundation set up in Liechtenstein designed to evade U.S. taxes in connection with prior use of Swiss tax shelters by the defendant and her father.	6-12 months	8 Months Home Confinement 4 Years' Probation
Abraham Heby 63 years old  Rony Abramove 59 years old  S.D.N.Y. 16-CR-613 (PAC)	Defendants, the owners of taxi medallions and related businesses, failed to withhold and pay payroll taxes amounting to approximately \$545,000.	18-24 months	3 Years' Probation

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Angela Barnwell S.D.N.Y. S1 15 Cr. 620 (NSR)  52 years old	For two tax years, the defendant falsely claimed to have paid the IRS withholding on OID income, and subscribed to fraudulent income tax returns that claimed a falsely inflated refund on that basis, resulting in a tax loss of \$339,481.	27-33 months	12 months and 1 day
Keith Borge S.D.N.Y. 19 Cr. 224 (VB)  Age 62	Defendant, controller of College of New Rochelle, failed to pay over \$20,243,620.38 in withheld payroll taxes due to College's financial problems. Also failed to disclose this \$20 million liability to bondholders, resulting in a loss to bondholders of \$612,898.	97-121 months	36 months
Matthew Libous S.D.N.Y. 14 Cr. 448 (VB)  Age 37	Defendant failed to report income obtained when he charged personal expenses to his employer. Tax loss of \$101,153.	33-41 months	6 months
Melvin Lowe S.D.N.Y. 13 Cr. 985 (VB)  Age 53	Defendant embezzled \$100,000 from employer and failed to file returns for more than 10 years, resulting in a tax loss of \$1,084,062.	70-87 months	36 months
Albert Melin S.D.N.Y. 16 Cr. 737 (NSR)  Age 46	The defendant was a treasurer of volunteer fire department who embezzled \$1.1 million and failed to report it, resulting in a tax loss of \$197,653.	33-41 months	33 months
Anthony Marraccini S.D.N.Y. 19 Cr. 42 (KMK)  Age 54	Defendant, former Harrison police chief, evaded tax on income earned by construction company he owned on the side, resulting in a tax loss of \$902,037.80.	24-30 months	18 months

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Gregg Pierleoni S.D.N.Y. 14 Cr. 1 (VB)  Age 60	The defendant embezzled \$5.8 million from employer and failed to report it, resulting in a tax loss of \$1,464,628.	63-78 months	72 months
Michael Klein S.D.N.Y. 16 Cr. 535 (CS)  Age 49	Defendant, former treasurer of the Mahopac Volunteer Fire Department (MVFD), embezzled more than \$5.6 million from the MVFD and failed to report approximately \$2.5 million of the embezzled funds on his personal tax returns for the period from 2009 through 2014.	87-108 months	77 months
Damyon Shuler S.D.N.Y. 16 Cr. 252 (NSR)  Age 47	Defendant approached relatives and others and told them that he could claim slave reparations on their behalf by filing tax returns with the IRS, for which he charged a \$4,000 to \$5,000 fee. As part of the scheme, defendant filed 30 false returns with the IRS on behalf of other taxpayers and one fraudulent return for himself, all claiming fraudulent refunds. The scheme resulted in a tax loss of more than \$1.2 million.	33-41 months	18 months
Michael Campana S.D.N.Y. 19-CR-859 (DLC)  Age 34	Defendant, a construction manager for a large financial/media firm [Bloomberg, LLC] participated with four co-conspirators in receiving kickbacks and commercial bribes in exchanged for awarding building sub-contracts. Over the tax years 2014-2017, Campana's cut exceeded \$420,000, with tax losses of \$155,000. Kickback scheme was prosecuted separately in NY State court, with a state plea agreement providing for 18-54 months, to be served concurrently with the federal sentence.	24-30 months	24 months